

Barn Opera Inc

Executive Director / CEO

EIN 862778352

VT · NTEE A20

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Joshua Collier, Executive Director / CEO** (\$29,792) against **every comparable organization** that fit the selection criteria — **241** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **36th** percentile of comparable organizations within the typical range

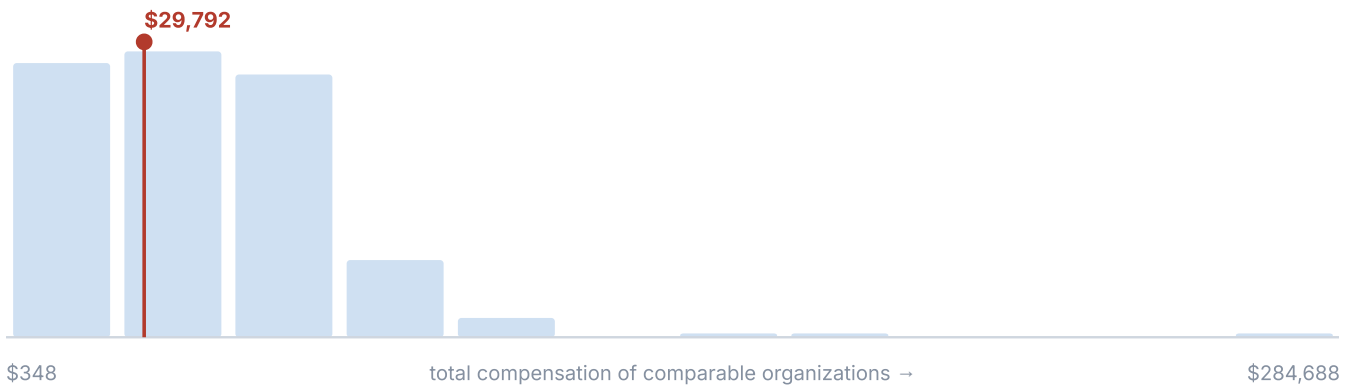
Benchmarked executive: Joshua Collier — reported title “ARTISTIC DIRECT”, selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (A20).
BUDGET	Total revenue between \$140,758 and \$315,132 — 0.67x to 1.50x the subject's \$210,088 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (A20), nationwide + budget 0.67–1.5x revenue.

241 organizations qualified on sector, size, and geography → **241** within the band from the benchmarked peer set.

Distribution of comparable compensation



\$7,808	\$21,232	\$41,212	\$58,526	\$73,144	\$29,792
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to VT cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Society For Indo-american Arts	TX	\$209,892	Executive Director	\$35,000	\$35,812	2023
Danville Business Alliance	PA	\$210,384	Executive Director	\$52,500	\$53,552	2023
Blue Mountains Projects Inc	NY	\$210,903	Executive Director	\$88,500	\$79,453	2024
Gloucester Writers Center Inc	MA	\$211,029	Executive Director	\$43,680	\$40,149	2023
The Henry Kapono Foundation	HI	\$211,031	Secretary	\$1,400	\$1,282	2023
General Baker Institute	MI	\$208,851	Executive Director	\$66,193	\$69,884	2023
Irish Music School Of Chicago	IL	\$208,516	President	\$67,770	\$66,194	2024
The North Carolina Association For The	NC	\$212,096	Executive Director	\$63,835	\$63,842	2025
Friends Of Hauberg Civic Center Foundation	IL	\$212,274	Executive Director	\$51,312	\$51,599	2023
The Genesis Collective Inc	PA	\$207,690	Executive Dir.	\$45,833	\$45,410	2024
Sound Affects Music	CO	\$207,552	Executive Director	\$49,999	\$49,039	2023
Virginia Hispanic Chamber Foundation	VA	\$207,211	President & Ceo	\$30,000	\$28,779	2024
The Scandinavian Cultural Center And	MA	\$206,477	Director	\$5,540	\$4,946	2024
Deaf Performing Artists Network	MI	\$206,250	President	\$44,000	\$45,121	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Readingfilmfest	PA	\$205,712	Executive Di	\$76,000	\$75,298	2024
Art Pot	SC	\$205,365	Executive Dir.	\$75,184	\$77,927	2024
Old Post Office Museum And Art Center	TX	\$205,262	Executive Dir.	\$26,658	\$26,493	2024
Astoria Film Festival Inc	NY	\$214,985	Founding Director	\$45,000	\$40,400	2024
Markeim Arts Center	NJ	\$205,115	Vice President	\$6,400	\$5,677	2024
Merrill Arts Center	MN	\$215,722	Executive Di	\$60,439	\$59,333	2024
Jookender Community Initiatives Inc	MA	\$204,182	Ceo & Program Director	\$44,400	\$38,619	2025
Urasenke Foundation Of California	CA	\$216,878	Ceo / Dir	\$69,840	\$59,916	2024
Siskiyou County Arts Council	CA	\$203,220	Executive Dir.	\$48,146	\$41,305	2024
Artstillery	TX	\$202,962	Treasurer	\$59,888	\$61,276	2023
The Wow Flower Project	CA	\$202,883	Board Of Trustee	\$14,000	\$12,366	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to VT cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to VT cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT	241 organizations. Compensation range \$348–\$284,688; filing years 2021–2025.
SIZE BASIS	Matched on total revenue (\$210,088); for reference, expenses \$219,018 and assets \$588,659.
ROLE MATCH	Joshua Collier, reported title <i>"ARTISTIC DIRECT"</i> , benchmarked as Executive Director / CEO. Selected as the organization's highest-paid individual without an exact title match — the

board should confirm this is a comparable role.

RELATED-ORG PAY	8 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	36 th
Total compensation (D + F), as reported (no adjustments)	34 th
Reportable pay only (column D), adjusted	37 th
All sources (D + E + F), adjusted	34 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Joshua Collier) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 241 similarly situated organizations (Same NTEE sector (A20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$29,792 is reasonable (approximately the 36th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability

data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.